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Attorneys for Debtors

UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

In re: USA COMMERCIAL MORTGAGE COMPANY, Debtor.	Case No. BK-S-06-10725 LBR Case No. BK-S-06-10726 LBR Case No. BK-S-06-10727 LBR Case No. BK-S-06-10728 LBR Case No. BK-S-06-10729 LBR
In re: USA CAPITAL REALTY ADVISORS, LLC, Debtor.	Chapter 11
In re: USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC, Debtor.	Jointly Administered Under Case No. BK-S-06-10725 LBR
In re: USA CAPITAL FIRST TRUST DEED FUND, LLC, Debtor.	STIPULATION CONCERNING PROOF OF CLAIM 10726-00045 FILED BY THE INTERNAL REVENUE SERVICE (AFFECTS USA CAPITAL REALTY ADVISORS, LLC)
In re: USA SECURITIES, LLC, Debtor.	
Affects: <input type="checkbox"/> All Debtors <input type="checkbox"/> USA Commercial Mortgage Company <input type="checkbox"/> USA Securities, LLC <input checked="" type="checkbox"/> USA Capital Realty Advisors, LLC <input type="checkbox"/> USA Capital Diversified Trust Deed Fund, LLC <input type="checkbox"/> USA Capital First Trust Deed Fund, LLC	

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1 USA Capital Realty Advisors, LLC ("USA Realty"), by and through its counsel, and the
2 United States of America, on behalf of its agency, the Internal Revenue Services (the "Service")
3 hereby stipulate as follows:

4 1. The Service filed proof of claim 10726-00045 against USA Realty asserting a
5 general unsecured claim and seeking \$1,000.00 based on a penalty for failure to timely file Form
6 1065 (the "Service's Claim").

7 2. USA Realty filed an objection to the Service's Claim asserting that it was not aware
8 of any basis for liability to the Service and requesting that it be disallowed in its entirety (the
9 "Objection") (Docket No. 3421).

10 3. The Service filed a response to the Objection on May 10, 2007 (the "Response"),
11 which explained further the basis for the Service's Claim (Docket No. 3705).

12 4. Based on the Response and the explanation provided therein, USA Realty and the
13 Service hereby agree and stipulate as follows:

14 a. The Objection to the Service's Claim is hereby withdrawn.

15 b. The Service's Claim is hereby allowed a general unsecured claim against USA
16 Realty in the amount of \$1,000.00.

17 5. The parties submit a stipulated order herewith for the Court's convenience.

18 Dated: June 8, 2007.

19 RAY QUINNEY & NEBEKER P.C. and
20 SCHWARTZER & MCPHERSON LAW FIRM

21 By: /s/ Steven C. Strong
22 STEVEN C. STRONG
23 LENARD E. SCHWARTZER
24 JEANETTE E. MCPHERSON
25 *Attorneys for Debtors*

26 AND

27 UNITED STATES OF AMERICA

28 By: _____
ROLLIN G. THORLEY
Special Assistant
United States Attorney

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19 Dated: June 7, 2007.

20 RAY QUINNEY & NEBEKER P.C. and
21 SCHWARTZER & MCPHERSON LAW FIRM

22 By:

23 STEVEN C. STRONG
24 LENARD E. SCHWARTZER
25 JEANETTE E. MCPHERSON
26 *Attorneys for Debtors*

27 AND

28 UNITED STATES OF AMERICA

By:

ROLLIN G. THORLEY
Special Assistant
United States Attorney

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